

## Claim for Tobacco Tax Refund

This form is issued under authority of P.A. 327 of 1993, as amended.

Claim for refund of Taxes Paid on Tobacco Products Consumed by Tribal Government or Tribal Members

### PART 1: ACCOUNT INFORMATION

Name of Tribe, Member of Tribe, or Business Requesting Refund	Account Number (FE, TR, or ME)
Address (Street, P.O. Box, or RR#)	Contact Name
City, State, ZIP Code	Contact Name Phone Number

### PART 2: INVOICE INFORMATION

Oldest Invoice Date	Newest Invoice Date
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1. Number of sticks purchased (Attach copies of invoices and Schedule I) .....	1.
2. Other Tobacco Products Purchased - Wholesale Price (Attach copies of invoices and Schedule I) .....	2.

### PART 3: REFUND INFORMATION

3. Total number of cigarette sticks sold to tribal members (Form 3593) .....	3.
4. Tax at 100 mills per cigarette (line 3 x \$.10) .....	4.
5. Total wholesale price of Other Tobacco Products sold to tribal members (Form 3593) .....	5.
6. Tax at 32% of wholesale prices of Other Tobacco Products (line 5 x .32) .....	6.
7. Refund amount. Add lines 4 and 6 .....	7.

### PART 4: CERTIFICATION

I certify that this claim and supporting invoices and forms are true and correct.

8. Claimant's Signature	10. Signature of Preparer if other than Claimant
9. Claimant's Title	11. Address of Preparer if other than Claimant
Date	Date

#### Mail completed form to:

Customer Contact Division - Tobacco Taxes  
Michigan Department of Treasury  
Lansing, MI 48922  
or fax to: (517) 636-4631

Questions can be directed to (517) 636-4630.

## **Instructions for Form 3592, Claim for Tobacco Tax Refund Instructions**

### **PART 1: ACCOUNT INFORMATION**

Enter the account number of the Indian Tribe or of the business submitting the claim. If you do not have an account number one will be assigned. Enter the name of the Indian Tribe or of the business submitting the claim. Enter the address of the Indian Tribe or business (this is where the refund check will be sent). Include the name and the phone number of the person to contact regarding the claim.

### **PART 2: INVOICE INFORMATION**

Enter the oldest and newest invoice date of the invoices that are attached. **NOTE:** All cigarettes purchased must have the State of Michigan "Tribal Stamp" affixed to the pack to qualify for a refund. Attach all invoices and/or receipts.

**Line 1:** Enter the total number of sticks of cigarettes that were purchased from a licensed Michigan wholesaler, unclassified acquirer, secondary wholesaler or vending machine operator. Schedule I and all related invoices must be attached. The invoices must indicate the amount of the tax that was paid.

**Line 2:** Enter the wholesale price of other tobacco products that were purchased from a licensed Michigan wholesaler, unclassified acquirer, Secondary wholesaler or vending machine operator. Schedule I and all related invoices must be attached. The invoices must indicate the amount of the tax that was paid.

### **PART 3: REFUND INFORMATION**

**Line 3:** The total number of sticks of cigarettes (not packs or cartons) that were purchased by tribal members for their personal use. Form 3593 *Summary of Sales Worksheet/Tribal Government or Tribal Members* must be completed and attached.

**Line 4:** Multiply the total on line 3 by .10. Enter the tax due for cigarettes.

**Line 5:** The total wholesale price of other tobacco products that were purchased by tribal members for their personal use. Form 3593 *Summary of Sales Worksheet/Tribal Government or Tribal Members* must be completed and attached.

**Line 6:** Multiply the total on line 5 by 32% (.32). Enter the tax due for other tobacco products.

**Line 7:** Add lines 4 and 6. Enter the amount to be refunded.